

PUTNEY TOWN SCHOOL DISTRICT

FY20 Program Expenditures recommended to Transition Board per Act 146

[General Fund]

Description	FY18 Budget	FY18 Actual	FY19 Budget	Informational FY20 Budget	\$ Diff	% Diff
Revenues						
PRE-SCHOOL (AFTER SCH PROG) FEES	4,000	7,985	5,000	5,000	0	0.0%
PRE-K FEES -TUITION	5,000	-	-	-	0	0.0%
REG ELEMENTARY TUITION-STUDENTS	15,000	16,000	-	-	0	0.0%
TITLE I SUB GRANT WSESU	92,051	85,068	105,000	120,015	15,015	14.3%
MEDICAID SG BASE	22,000	22,000	36,000	36,570	570	1.6%
EPSDT SUB GRANT WSESU	8,800	8,800	5,000	4,326	-674	-13.5%
TITLE II A SUB GRANT (WSESU)	-	5,532	3,000	2,150	-850	-28.3%
GENERAL STATE SUPPORT	3,013,537	2,990,286	3,043,578	3,195,709	152,131	5.0%
ST. TRANSPORTATION AID	50,314	50,500	45,000	-	-45,000	-100.0%
SECONDARY TUITION-VT LEAS (PUBLIC)	15,000	32,000	15,000	16,000	1,000	6.7%
EARN. ON INVEST. - INTEREST	500	867	500	500	0	0.0%
RENTALS	-	11,667	-	13,000	13,000	0.0%
MISCELLANEOUS REV	1,000	9,108	3,000	3,000	0	0.0%
SUMMER CAMP REVENUE	-	14,770	-	5,000	5,000	0.0%
FLOW OF FRESH FRUIT & VEG GRANT	11,558	-	-	-	0	0.0%
FARM TO SCHOOL SUB GRANT REV	-	1,800	-	1,800	1,800	0.0%
Total General Fund Revenues	3,238,760	3,256,383	3,261,078	3,403,070	141,992	4.4%
Total Expenses	3,303,760	3,262,890	3,261,078	3,403,070	141,992	4.4%
Surplus / (Deficit)	<u><u>-65,000</u></u>	<u><u>-6,507</u></u>	<u><u>0</u></u>	<u><u>0</u></u>		

Note: Deficit represents Planned use of Fund Balance to stabilize the school tax rate

FY18 Fund Balances: [preliminary]	General Fund	Capital	Food	Endowment	Total
General Fund					
Beginning Fund Balance	118,829	160,133	8,565	51,714	339,241
YTD Surplus/(Deficit)	-6,507	-67,489	11,905	-1,200	-63,291
Ending Fund Balance 6/30/18	112,322	92,644	20,470	50,514	275,950
Projected Use of Fund Balance FY19	0				
Projected Use of Fund Balance FY20	0				
Projected Ending Fund Balance FY20	<u>112,322</u>				

PUTNEY TOWN SCHOOL DISTRICT
FY20 Program Expenditures recommended to Transition Board per Act 146

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	Informational FY20	\$ Diff	% Chg
001.0100.01.1100.111.000.5	PRESCHOOL SALARY	69,997	70,424	71,399	72,827	1,428	2%
001.0100.01.1100.121.000.5	PRE-SCHOOL PARA SALARY	36,832	36,662	35,591	36,712	1,121	3%
001.0100.01.1100.211.000.5	HEALTH	18,000	19,605	16,460	18,983	2,523	15%
001.0100.01.1100.212.000.5	HRA	0	3,000	6,000	6,000	0	0%
001.0100.01.1100.220.000.5	FICA	6,948	7,971	8,184	7,814	-370	-5%
001.0100.01.1100.232.000.5	VT ST RETIRE	770	775	815	1,300	485	60%
001.0100.01.1100.233.000.5	403 (b)	622	704	840	840	0	0%
001.0100.01.1100.250.000.5	COURSE REIMB	0	390	100	500	400	400%
001.0100.01.1100.270.000.5	WORKERS COMP	759	778	826	909	83	10%
001.0100.01.1100.280.000.5	DENTAL	1,634	1,517	2,060	1,550	-510	-25%
001.0100.01.1100.291.000.5	LIFE	97	164	147	158	11	7%
001.0100.01.1100.293.000.5	DISABILITY	395	492	520	857	337	65%
001.0100.01.1100.321.000.5	PRE-SCHOOL CONTRACTED SVCS	30,000	26,870	40,000	40,000	0	0%
001.0100.01.1100.610.000.5	PRESCHOOL SUPPLIES	1,500	1,701	1,500	1,000	-500	-33%
001.0100.01.1100.640.000.5	PRESCHOOL BOOKS	500	298	250	250	0	0%
001.0100.01.1100.739.000.5	PRESCHOOL EQUIPMENT	500	2,300	500	500	0	0%
Func: REGULAR INSTRUCTION - 1100		168,555	173,650	185,192	190,199	5,007	3%
Prekindergarten - 01		168,555	173,650	185,192	190,199	5,007	3%
001.0100.11.1100.111.000.5	TEACHER SALARIES K-6	341,028	351,979	353,077	366,148	13,071	4%
001.0100.11.1100.121.000.5	PARA	102,467	100,641	96,211	116,274	20,063	21%
001.0100.11.1100.131.000.5	SUB SALARY ELEMENTARY	26,500	14,762	22,500	20,000	-2,500	-11%
001.0100.11.1100.211.000.5	HEALTH	152,300	113,507	95,908	115,451	19,543	20%
001.0100.11.1100.212.000.5	HRA	0	15,093	26,000	26,000	0	0%
001.0100.11.1100.220.000.5	FICA	43,102	33,664	36,092	36,905	813	2%
001.0100.11.1100.232.000.5	VT ST RETIRE	2,250	2,485	2,250	2,600	350	16%
001.0100.11.1100.233.000.5	403 (b)	3,335	3,946	5,040	5,040	0	0%
001.0100.11.1100.250.000.5	COURSE REIMB	4,875	8,705	8,000	8,000	0	0%
001.0100.11.1100.260.000.5	UNEMPLOYMENT COMP	5,520	453	5,520	5,520	0	0%
001.0100.11.1100.270.000.5	WORKERS COMP	3,246	1,455	3,897	4,294	397	10%
001.0100.11.1100.280.000.5	DENTAL	8,800	8,291	8,358	10,620	2,262	27%
001.0100.11.1100.285.000.5	125 PLAN	210	0	215	0	-215	-100%
001.0100.11.1100.291.000.5	LIFE	861	785	661	735	74	11%
001.0100.11.1100.292.000.5	CLASS. COURSE REIMB	1,800	595	200	0	-200	-100%
001.0100.11.1100.293.000.5	DISABILITY	2,294	2,340	2,526	2,759	233	9%
001.0100.11.1100.334.000.5	Reading St & Engage NY Math	1,500	0	2,500	2,000	-500	-20%
001.0100.11.1100.338.000.5	PARA TRAINING FUNDS	1,500	0	1,500	1,500	0	0%
001.0100.11.1100.431.000.5	REPAIRS	500	0	500	250	-250	-50%
001.0100.11.1100.610.000.5	SUPPLIES	10,000	9,866	10,000	8,000	-2,000	-20%
001.0100.11.1100.615.000.5	MANIPULATIVES	600	766	600	600	0	0%
001.0100.11.1100.640.000.5	BOOKS & PERIODICALS	5,000	10,100	8,000	7,000	-1,000	-13%
001.0100.11.1100.734.000.5	TECH-RELATED HARDWARE	2,000	2,250	2,000	1,500	-500	-25%
001.0100.11.1100.739.000.5	OTHER EQUIPMENT	2,000	2,507	2,000	1,500	-500	-25%
Func: REGULAR INSTRUCTION - 1100		721,687	684,190	693,555	742,696	49,141	7%
001.0100.11.2212.173.000.5	ONE PERCENT PROG IMPR SAL	0	2,400	1,000	2,500	1,500	150%
001.0100.11.2212.220.000.5	FICA	0	174	76	191	115	151%
001.0100.11.2212.270.000.5	WORKERS COMP	0	20	0	22	22	0%
Func: PROGRAM IMPROVEMENT - 2212		0	2,594	1,076	2,713	1,637	152%
Elementary - 11		721,687	686,784	694,631	745,409	50,778	7%
001.0100.32.1100.111.000.5	SECONDARY TEACHER SALARY	240,871	241,234	248,690	256,648	7,958	3%
001.0100.32.1100.131.000.5	SUB SALARY MIDDLE SCHL	1,500	5,351	2,500	5,000	2,500	100%
001.0100.32.1100.211.000.5	HEALTH	40,368	46,297	37,259	42,972	5,713	15%

PUTNEY TOWN SCHOOL DISTRICT
FY20 Program Expenditures recommended to Transition Board per Act 146

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	Informational FY20	\$ Diff	% Chg
001.0100.32.1100.212.000.5	HRA	0	6,000	12,000	12,000	0	0%
001.0100.32.1100.220.000.5	FICA	18,541	18,067	19,216	19,634	418	2%
001.0100.32.1100.233.000.5	403 (b)	1,222	1,824	2,100	2,100	0	0%
001.0100.32.1100.250.000.5	COURSE REIMB	2,900	3,263	800	800	0	0%
001.0100.32.1100.270.000.5	WORKERS COMP	1,917	857	2,111	2,284	173	8%
001.0100.32.1100.280.000.5	DENTAL	3,087	3,030	3,100	3,100	0	0%
001.0100.32.1100.285.000.5	125 PLAN	140	44	67	67	0	0%
001.0100.32.1100.291.000.5	LIFE	363	441	374	390	16	4%
001.0100.32.1100.293.000.5	DISABILITY	1,170	1,373	1,423	1,468	45	3%
001.0100.32.1100.330.000.5	ALGEBRA/READING PROG	2,500	363	0	0	0	0%
001.0100.32.1100.431.000.5	NON-TECH REPAIRS & MAINT	500	0	500	500	0	0%
001.0100.32.1100.566.000.5	TUITION EXPENSE	0	28,460	0	0	0	0%
001.0100.32.1100.610.000.5	SUPPLIES	2,000	1,615	2,000	1,900	-100	-5%
001.0100.32.1100.617.000.5	GRADUATION	400	37	400	400	0	0%
001.0100.32.1100.619.000.5	MATH CLUB	0	192	0	0	0	0%
001.0100.32.1100.640.000.5	BOOKS	1,000	1,366	1,000	750	-250	-25%
001.0100.32.1100.734.000.5	TECH RELATED HARDWARE	500	0	500	250	-250	-50%
001.0100.32.1100.739.000.5	SECONDARY EQUIPMENT	2,000	244	2,000	750	-1,250	-63%
Func: REGULAR INSTRUCTION - 1100		320,979	360,058	336,040	351,013	14,972	4%
001.0100.32.2212.173.000.5	ONE PERCENT PROG IMPR SAL	0	3,756	1,200	1,200	0	0%
001.0100.32.2212.220.000.5	FICA	0	276	92	92	0	0%
001.0100.32.2212.270.000.5	WORKERS COMP	0	32	0	11	11	0%
Func: PROGRAM IMPROVEMENT - 2212		0	4,064	1,292	1,303	11	1%
Middle School - 32		320,979	364,122	337,332	352,315	14,983	4%
001.0100.51.1100.111.000.5	K-8 INSTRUCT SALARIES	155,491	155,929	160,845	167,825	6,980	4%
001.0100.51.1100.111.250.5	TEACHER SALARIES	58,748	59,039	59,925	61,123	1,198	2%
001.0100.51.1100.112.251.5	TITLE I SALARY-ACADEMIC SUPP	81,969	72,085	14,981	15,281	300	2%
001.0100.51.1100.173.250.5	STIPENDS	4,305	7,985	22,907	25,904	2,997	13%
001.0100.51.1100.173.651.5	TITLE IIA STIPENDS	0	5,150	1,393	1,997	604	43%
001.0100.51.1100.211.000.5	HEALTH	49,070	23,407	11,210	21,881	10,671	95%
001.0100.51.1100.211.250.5	HEALTH	13,456	2,473	6,932	7,994	1,063	15%
001.0100.51.1100.211.251.5	HEALTH	23,000	31,759	1,733	1,999	266	15%
001.0100.51.1100.212.000.5	HRA	0	4,000	4,000	4,000	0	0%
001.0100.51.1100.212.250.5	HRA	0	1,600	3,200	3,200	0	0%
001.0100.51.1100.212.251.5	HRA	0	2,400	800	800	0	0%
001.0100.51.1100.220.000.5	FICA	11,895	11,638	12,305	12,839	534	4%
001.0100.51.1100.220.250.5	FICA	4,823	4,906	4,584	6,658	2,073	45%
001.0100.51.1100.220.251.5	FICA	6,271	5,217	1,147	1,169	22	2%
001.0100.51.1100.220.651.5	FICA	0	382	107	153	46	43%
001.0100.51.1100.231.250.5	VSTRS FED GRANT	8,225	8,017	7,800	12,225	4,425	57%
001.0100.51.1100.232.000.5	VT ST RETIRE	0	1,253	1,097	1,300	203	19%
001.0100.51.1100.232.251.5	VT ST RETIRE	0	1,253	1,097	1,300	203	19%
001.0100.51.1100.233.000.5	403 (b)	1,800	1,122	1,320	1,320	0	0%
001.0100.51.1100.233.250.5	403 (b)	587	590	396	600	204	52%
001.0100.51.1100.233.251.5	403 (b)	1,300	148	600	600	0	0%
001.0100.51.1100.250.000.5	COURSE REIMB	500	3,302	4,000	4,000	0	0%
001.0100.51.1100.250.251.5	COURSE REIMB	1,200	1,062	1,200	1,200	0	0%
001.0100.51.1100.270.000.5	WORKERS COMP	1,361	1,108	1,351	1,494	143	11%
001.0100.51.1100.270.250.5	WORKERS COMP	595	457	503	544	41	8%
001.0100.51.1100.270.251.5	WORKERS COMP	1,083	512	126	136	10	8%
001.0100.51.1100.280.000.5	DENTAL	2,700	1,801	1,845	1,845	0	0%
001.0100.51.1100.280.250.5	DENTAL	1,000	0	1,320	1,320	0	0%
001.0100.51.1100.280.251.5	DENTAL	1,600	3,229	330	330	0	0%

PUTNEY TOWN SCHOOL DISTRICT
FY20 Program Expenditures recommended to Transition Board per Act 146

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	Informational FY20	\$ Diff	% Chg
001.0100.51.1100.285.251.5	125 PLAN	0	0	67	0	-67	-100%
001.0100.51.1100.291.000.5	LIFE	251	288	240	255	15	6%
001.0100.51.1100.291.250.5	LIFE	94	0	90	98	8	9%
001.0100.51.1100.291.251.5	LIFE	179	242	22	30	8	36%
001.0100.51.1100.293.000.5	DISABILITY	838	887	920	960	40	4%
001.0100.51.1100.293.250.5	DISABILITY	218	0	343	350	7	2%
001.0100.51.1100.293.251.5	DISABILITY	675	740	86	87	1	1%
001.0100.51.1100.330.000.5	ASSET DEVELOP & FOREST PROG	1,800	561	3,500	3,500	0	0%
001.0100.51.1100.390.000.5	ASIAN STUDIES PROGRAM	7,000	7,000	7,000	0	-7,000	-100%
001.0100.51.1100.431.000.5	NON-TECH REPAIRS & MAINT	500	0	500	500	0	0%
001.0100.51.1100.610.000.5	K-8 INSTRUCT SUPPLIES	3,500	3,492	4,000	3,000	-1,000	-25%
001.0100.51.1100.610.251.5	SUPPLIES	500	415	500	500	0	0%
001.0100.51.1100.610.318.5	BCBS GRANT SUPPLIES	0	247	0	0	0	0%
001.0100.51.1100.619.000.5	BAND & CHROUS (MUSIC)	800	1,301	1,200	900	-300	-25%
001.0100.51.1100.640.251.5	BOOKS	600	368	600	400	-200	-33%
001.0100.51.1100.735.000.5	SOFTWARE	8,500	8,681	8,500	8,500	0	0%
001.0100.51.1100.739.000.5	K-8 EQUIPMENT	1,600	3,960	1,600	1,100	-500	-31%
001.0100.51.1100.739.001.5	PE EQUIPMENT	3,000	1,148	2,500	1,800	-700	-28%
001.0100.51.1100.739.318.5	BCBS GRANT EQUIP <\$5,000	0	750	0	0	0	0%
Func: REGULAR INSTRUCTION - 1100		461,034	441,905	360,722	383,015	22,293	6%
001.0100.51.1116.172.000.5	TECHNOLOGY INTEGRATION	14,000	13,970	13,000	12,500	-500	-4%
001.0100.51.1116.220.000.5	FICA	1,230	1,069	979	1,071	92	9%
001.0100.51.1116.270.000.5	WORKERS COMP	68	111	82	124	42	51%
001.0100.51.1116.431.000.5	COMPUTER REPAIRS	1,500	0	1,500	750	-750	-50%
001.0100.51.1116.532.000.5	ON LINE SERV FEES CS	3,500	159	2,500	2,500	0	0%
001.0100.51.1116.610.000.5	COMPUTER SUPPLIES	2,000	1,740	2,000	1,200	-800	-40%
001.0100.51.1116.734.000.5	TECH RELATED HARDWARE	24,000	23,817	22,000	18,000	-4,000	-18%
001.0100.51.1116.735.000.5	SOFTWARE	1,500	1,616	1,000	1,000	0	0%
Func: TECHNOLOGY Instruction - 1116		47,798	42,482	43,061	37,145	-5,916	-14%
001.0100.51.2120.171.000.5	GUIDANCE SALARIES	65,827	57,325	59,413	64,958	5,545	9%
001.0100.51.2120.211.000.5	HEALTH	6,728	12,849	10,525	12,139	1,614	15%
001.0100.51.2120.212.000.5	HRA	0	2,000	4,000	4,000	0	0%
001.0100.51.2120.220.000.5	FICA	5,036	4,215	5,082	5,352	270	5%
001.0100.51.2120.232.000.5	VT ST RETIRE	0	1,253	1,097	1,300	203	19%
001.0100.51.2120.233.000.5	403 (b)	456	0	0	0	0	0%
001.0100.51.2120.250.000.5	COURSE REIMB	1,078	1,650	1,500	1,500	0	0%
001.0100.51.2120.255.000.5	EAP/403 B FEES	78	0	220	0	-220	-100%
001.0100.51.2120.270.000.5	WORKERS COMP	483	482	546	623	77	14%
001.0100.51.2120.280.000.5	DENTAL	1,004	975	1,040	1,040	0	0%
001.0100.51.2120.285.000.5	125 PLAN	70	0	67	0	-67	-100%
001.0100.51.2120.291.000.5	LIFE	125	107	98	105	7	7%
001.0100.51.2120.293.000.5	DISABILITY	197	324	331	400	69	21%
001.0100.51.2120.330.000.5	PROF. C/S	900	0	900	900	0	0%
001.0100.51.2120.580.000.5	GUIDANCE TRAVEL	500	164	500	500	0	0%
001.0100.51.2120.610.000.5	GUIDANCE SUPPLIES	150	393	150	150	0	0%
001.0100.51.2120.640.000.5	BOOKS	300	425	300	300	0	0%
Func: COUNSELING SERVICES - 2120		82,932	82,160	85,769	93,266	7,497	9%
001.0100.51.2130.171.000.5	NURSE SALARY	69,997	70,344	71,399	62,827	-8,572	-12%
001.0100.51.2130.211.000.5	HEALTH	7,678	6,991	5,605	6,464	859	15%
001.0100.51.2130.212.000.5	HRA	0	1,000	2,000	2,000	0	0%
001.0100.51.2130.220.000.5	FICA	5,355	5,117	5,462	5,571	109	2%
001.0100.51.2130.233.000.5	403 (b)	686	704	840	840	0	0%
001.0100.51.2130.250.000.5	COURSE REIMB	725	0	725	725	0	0%

PUTNEY TOWN SCHOOL DISTRICT
FY20 Program Expenditures recommended to Transition Board per Act 146

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	Informational FY20	\$ Diff	% Chg
001.0100.51.2130.270.000.5	WORKERS COMP	580	500	600	648	48	8%
001.0100.51.2130.280.000.5	DENTAL	490	497	510	510	0	0%
001.0100.51.2130.285.000.5	125 PLAN	70	44	67	67	0	0%
001.0100.51.2130.291.000.5	LIFE	118	134	107	113	6	6%
001.0100.51.2130.293.000.5	DISABILITY	357	401	408	417	9	2%
001.0100.51.2130.330.000.5	DOCTORS CS	200	200	200	200	0	0%
001.0100.51.2130.580.000.5	TRAVEL	100	239	100	100	0	0%
001.0100.51.2130.610.000.5	SUPPLIES	1,500	1,352	1,500	1,500	0	0%
001.0100.51.2130.739.000.5	NURSE EQUIPMENT	0	0	500	500	0	0%
001.0100.51.2130.810.000.5	DUES & FEES	160	728	160	160	0	0%
Func: HEALTH SERVICES - 2130		88,015	88,251	90,183	82,642	-7,541	-8%
001.0100.51.2200.320.000.5	ASSEMBLIES	3,000	918	2,500	1,800	-700	-28%
001.0100.51.2200.322.000.5	COACHING PROG IMPROVE	1,500	0	1,500	1,000	-500	-33%
001.0100.51.2200.329.000.5	EQUITY COORDINATION	1,000	0	1,000	1,000	0	0%
Func: STAFF SUPPORT SERVICES - 2200		5,500	918	5,000	3,800	-1,200	-24%
001.0100.51.2212.173.000.5	ONE PERCENT FUND SAL	0	0	2,500	2,500	0	0%
001.0100.51.2212.220.000.5	FICA	0	0	191	191	0	0%
001.0100.51.2212.320.000.5	ONE PERCENT FUND	9,150	1,531	6,458	6,458	0	0%
001.0100.51.2212.327.000.5	AIMSWEB	1,000	0	1,000	1,000	0	0%
001.0100.51.2212.330.000.5	ENVIRONMENTAL STUDIES	1,600	4,348	2,500	2,500	0	0%
001.0100.51.2212.580.000.5	TRAVEL & CONFERENCE	3,000	478	0	0	0	0%
Func: PROGRAM IMPROVEMENT - 2212		14,750	6,357	12,649	12,649	0	0%
001.0100.51.2220.171.000.5	LIBR. SALARY	37,258	37,258	38,877	40,524	1,647	4%
001.0100.51.2220.211.000.5	HEALTH	5,382	5,593	4,484	5,171	687	15%
001.0100.51.2220.212.000.5	HRA	0	1,000	2,000	1,600	-400	-20%
001.0100.51.2220.220.000.5	FICA	2,850	2,643	2,974	3,100	126	4%
001.0100.51.2220.232.000.5	VT ST RETIRE	0	1,253	2,333	1,300	-1,033	-44%
001.0100.51.2220.233.000.5	403 (b)	350	0	0	0	0	0%
001.0100.51.2220.250.000.5	COURSE REIMB	1,800	1,143	1,800	1,800	0	0%
001.0100.51.2220.270.000.5	WORKERS COMP	197	265	327	361	34	10%
001.0100.51.2220.280.000.5	DENTAL	1,275	398	510	408	-102	-20%
001.0100.51.2220.291.000.5	LIFE	50	72	58	68	10	17%
001.0100.51.2220.293.000.5	DISABILITY	97	212	222	232	10	5%
001.0100.51.2220.441.000.5	TECH SUPPORT SOFTWARE	800	0	500	300	-200	-40%
001.0100.51.2220.610.000.5	SUPPLIES	600	574	600	500	-100	-17%
001.0100.51.2220.640.000.5	BOOKS	2,500	2,434	2,500	2,000	-500	-20%
001.0100.51.2220.642.000.5	PERIODICALS	650	1,825	650	650	0	0%
001.0100.51.2220.650.000.5	SUPPLIES-TECH RELATED	500	509	500	500	0	0%
001.0100.51.2220.734.000.5	TECH-RELATED HARDWARE	400	777	400	400	0	0%
001.0100.51.2220.735.000.5	TECH SOFTWARE	800	849	800	800	0	0%
001.0100.51.2220.739.000.5	LIBRARY EQUIPMENT	300	0	300	300	0	0%
Func: LIBRARY/MEDIA SERVICES - 2220		55,809	56,805	59,835	60,013	178	0%
001.0100.51.2311.145.000.5	SCHOOL BOARD	5,000	5,385	5,000	6,000	1,000	20%
001.0100.51.2311.220.000.5	FICA	383	412	383	459	77	20%
001.0100.51.2311.270.000.5	WORKERS COMP	33	45	42	45	3	7%
001.0100.51.2311.550.000.5	PRINTING & ADS	1,600	387	1,600	1,100	-500	-31%
001.0100.51.2311.610.000.5	SUPPLIES	900	1,527	900	900	0	0%
001.0100.51.2311.810.000.5	DUES & FEES	2,000	948	500	500	0	0%
Func: BOARD OF EDUCATION - 2311		9,916	8,704	8,425	9,004	579	7%
001.0100.51.2313.161.000.5	TREASURER	500	0	500	500	0	0%
001.0100.51.2313.220.000.5	FICA	38	0	38	0	-38	-100%

PUTNEY TOWN SCHOOL DISTRICT
FY20 Program Expenditures recommended to Transition Board per Act 146

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	Informational FY20	\$ Diff	% Chg
001.0100.51.2313.300.000.5	LEGAL FEES/AUDIT	5,000	1,263	5,000	5,000	0	0%
Func: BOARD TREASURER SERVICES - 2313		5,538	1,263	5,538	5,500	-38	-1%
001.0100.51.2321.331.000.5	ASSESSMENT (WSESU)	149,052	149,052	149,710	188,526	38,816	26%
Func: OFFICE OF THE SUPERINTENDENT SVCS - 2321		149,052	149,052	149,710	188,526	38,816	26%
001.0100.51.2410.141.000.5	PRINCIPAL	95,843	95,844	98,240	101,200	2,960	3%
001.0100.51.2410.161.000.5	ADMIN SUPPORT	50,466	63,166	56,009	54,455	-1,554	-3%
001.0100.51.2410.211.000.5	HEALTH	26,000	23,817	21,459	17,905	-3,554	-17%
001.0100.51.2410.212.000.5	HRA	0	2,000	6,000	4,000	-2,000	-33%
001.0100.51.2410.220.000.5	FICA	11,193	12,067	11,800	11,731	-69	-1%
001.0100.51.2410.232.000.5	VT ST RETIRE	1,600	1,769	1,721	2,600	879	51%
001.0100.51.2410.233.000.5	403 (b)	2,000	2,958	3,600	3,600	0	0%
001.0100.51.2410.250.000.5	COURSE REIMB	2,000	671	2,000	2,000	0	0%
001.0100.51.2410.270.000.5	WORKERS COMP	1,200	1,283	1,291	1,368	77	6%
001.0100.51.2410.280.000.5	DENTAL	2,083	1,904	2,160	1,650	-510	-24%
001.0100.51.2410.291.000.5	LIFE	413	486	231	240	9	4%
001.0100.51.2410.293.000.5	DISABILITY	680	782	805	879	74	9%
001.0100.51.2410.443.000.5	COST PER COPY	10,000	8,573	10,000	10,000	0	0%
001.0100.51.2410.580.000.5	ADMIN. TRAVEL	1,500	137	1,500	1,000	-500	-33%
001.0100.51.2410.610.000.5	ADMIN SUPPLIES	2,500	4,409	2,500	2,000	-500	-20%
001.0100.51.2410.640.000.5	ADMIN. BOOKS	300	429	300	300	0	0%
001.0100.51.2410.735.000.5	TECH SOFTWARE	2,600	2,378	2,600	2,600	0	0%
001.0100.51.2410.739.000.5	ADMIN EQUIPMENT	1,500	927	1,000	750	-250	-25%
001.0100.51.2410.810.000.5	DUES & FEES	750	1,328	750	750	0	0%
Func: OFFICE OF THE PRINCIPAL - 2410		212,627	224,930	223,966	219,029	-4,937	-2%
001.0100.51.2600.182.000.5	CUSTODIAL	79,469	96,983	85,145	83,325	-1,820	-2%
001.0100.51.2600.211.000.5	HEALTH	28,000	27,982	20,319	23,435	3,116	15%
001.0100.51.2600.212.000.5	HRA	0	4,000	8,000	8,000	0	0%
001.0100.51.2600.220.000.5	FICA	6,079	7,163	6,514	6,374	-139	-2%
001.0100.51.2600.232.000.5	VT ST RETIRE	2,900	3,195	3,405	3,500	95	3%
001.0100.51.2600.270.000.5	WORKERS COMP	5,000	5,903	5,101	5,616	515	10%
001.0100.51.2600.280.000.5	DENTAL	980	991	1,550	1,550	0	0%
001.0100.51.2600.285.000.5	125 PLAN	70	0	0	0	0	0%
001.0100.51.2600.291.000.5	LIFE	126	153	124	128	4	3%
001.0100.51.2600.293.000.5	DISABILITY	735	451	465	477	12	3%
001.0100.51.2600.331.000.5	WATER TESTING	3,000	70	3,200	3,200	0	0%
001.0100.51.2600.420.000.5	RUBBISH REMOVAL	3,700	3,898	3,800	3,800	0	0%
001.0100.51.2600.421.000.5	WATER	3,000	5,200	3,200	3,200	0	0%
001.0100.51.2600.431.000.5	PLANNED BLDG. MAINT.	15,000	9,841	45,000	35,000	-10,000	-22%
001.0100.51.2600.433.000.5	CONTRACTED SERVICES	30,000	47,818	30,000	30,000	0	0%
001.0100.51.2600.520.000.5	PROP. & LIAB. INSURANCE	8,640	9,386	8,700	9,400	700	8%
001.0100.51.2600.530.000.5	TELEPHONE & POSTAGE	5,600	3,219	3,000	3,000	0	0%
001.0100.51.2600.534.000.5	FIBER CONNECT ANNUAL FEES	2,500	1,920	2,000	2,000	0	0%
001.0100.51.2600.580.000.5	TRAVEL	500	136	500	500	0	0%
001.0100.51.2600.610.000.5	CUSTODIAL SUPPLIES	15,000	19,017	15,000	15,000	0	0%
001.0100.51.2600.622.000.5	ELECTRICITY	26,000	29,946	29,000	29,000	0	0%
001.0100.51.2600.623.000.5	GAS	1,000	1,169	1,100	1,100	0	0%
001.0100.51.2600.624.000.5	FUEL OIL	8,000	10,734	9,000	8,000	-1,000	-11%
001.0100.51.2600.625.000.5	WOOD PELLETS	15,000	6,238	13,000	8,000	-5,000	-38%
001.0100.51.2600.739.000.5	OTHER EQUIPMENT	3,500	3,431	3,500	3,500	0	0%
Func: OPERATIONS & MAINTENANCE OF PLANT - 2600		263,799	298,844	300,622	287,104	-13,518	-4%
001.0100.51.2630.431.000.5	GROUNDS MAINT & CS	8,500	25	9,000	8,000	-1,000	-11%
Func: CARE AND UPKEEP OF GROUNDS - 2630		8,500	25	9,000	8,000	-1,000	-11%

PUTNEY TOWN SCHOOL DISTRICT
FY20 Program Expenditures recommended to Transition Board per Act 146

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	Informational FY20	\$ Diff	% Chg
001.0100.51.2660.181.000.5	SECURITY SALARY	2,800	0	0	0	0	0%
001.0100.51.2660.220.000.5	FICA	214	0	0	0	0	0%
Func: SECURITY - 2660		3,014	0	0	0	0	0%
001.0100.51.2711.331.000.5	TRANSPORTATION ASSESS	103,913	106,633	106,980	109,120	2,140	2%
Func: STUDENT TRANSPORTATION - 2711		103,913	106,633	106,980	109,120	2,140	2%
001.0100.51.2715.519.000.5	FIELD TRIPS	3,500	3,483	3,000	2,500	-500	-17%
001.0100.51.2715.519.001.5	MIDDLE SCHOOL FIELD TRIPS	1,000	0	1,500	1,000	-500	-33%
001.0100.51.2715.519.002.5	MONTREAL TRIP GRADE 8	1,500	2,852	1,800	2,800	1,000	56%
Func: FIELD TRIPS - 2715		6,000	6,335	6,300	6,300	0	0%
001.0100.51.2716.519.001.5	LATE BUS	4,500	0	4,000	3,000	-1,000	-25%
Func: EXTRA/CO-CURRICULAR - 2716		4,500	0	4,000	3,000	-1,000	-25%
001.0100.51.5100.830.001.5	ENERGY PROJ# 2 INTEREST	17,234	25,089	13,616	15,297	1,681	12%
001.0100.51.5100.830.003.5	ENERGY PROJ#3 INTEREST	21,306	10,848	20,459	19,497	-962	-5%
001.0100.51.5100.910.001.5	ENERGY PROJ #1 & 2 PRINCIPAL	35,000	35,000	35,000	35,000	0	0%
001.0100.51.5100.910.003.5	ENERGY PROJ #3 PRINCIPAL	42,000	42,000	42,000	42,000	0	0%
001.0100.51.5100.910.622.5	EVERGREEN FUND GMP PRINCIPAL	6,000	5,500	6,000	5,500	-500	-8%
Func: DEBT SERVICE - 5100		121,540	118,438	117,075	117,294	219	0%
Districtwide - 51		1,644,236	1,633,100	1,588,834	1,625,406	36,572	2%
REGULAR PROGRAMS - 0100		2,855,458	2,857,656	2,805,989	2,913,330	107,341	4%
001.0140.51.1100.173.000.5	AFTERSCHL TUTORING SAL	0	0	1,500	0	-1,500	-100%
001.0140.51.1100.175.000.5	Summer Programs Salary	5,700	6,513	5,700	6,500	800	14%
001.0140.51.1100.220.000.5	FICA	436	486	436	440	4	1%
001.0140.51.1100.270.000.5	WORKERS COMP	0	13	0	0	0	0%
Func: REGULAR INSTRUCTION - 1100		6,136	7,011	7,636	6,940	-696	-9%
001.0140.51.1400.174.000.5	Co-Curricular Programs	14,400	22,048	16,400	22,000	5,600	34%
001.0140.51.1400.220.000.5	FICA	1,102	1,661	1,255	1,683	428	34%
001.0140.51.1400.270.000.5	WORKERS COMP	39	185	39	0	-39	-100%
001.0140.51.1400.330.000.5	CO-CURRICULAR SERVICES	3,500	945	3,500	3,500	0	0%
001.0140.51.1400.332.000.5	SUMMER PROGRAMS	0	677	0	650	650	0%
001.0140.51.1400.610.000.5	CO-CURRICULAR SUPPLIES	2,010	704	2,100	1,100	-1,000	-48%
Func: OTHER INSTRUCTIONAL (CO-CURRICULAR) - 1400		21,051	26,219	23,294	28,933	5,639	24%
001.0140.51.2716.519.003.5	SUMMER PROG TRANSPORT	6,500	3,930	6,500	4,000	-2,500	-38%
Func: EXTRA/CO-CURRICULAR - 2716		6,500	3,930	6,500	4,000	-2,500	-38%
AFTER SCHOOL & CO-CURRICULAR - 0140		33,687	37,160	37,430	39,873	2,443	7%
001.0212.01.1200.332.000.5	ESSENTIAL EARLY ED (ASSESS)	58,595	52,816	60,000	62,178	2,178	4%
Func: SPECIAL EDUCATION - 1200		58,595	52,816	60,000	62,178	2,178	4%
001.0212.51.1200.331.000.5	SPECIAL ED SVCS (ASSESS)	272,894	238,224	270,899	306,189	35,290	13%
Func: SPECIAL EDUCATION - 1200		272,894	238,224	270,899	306,189	35,290	13%
SPECIAL ED INELIGIBLE FOR REIMB - 212		331,489	291,040	330,899	368,367	37,468	11%
001.0910.51.3100.184.000.5	SUSTAINABILITY COORD	20,500	20,500	21,014	21,644	630	3%
001.0910.51.3100.211.000.5	HEALTH	0	11,591	8,453	10,833	2,380	28%

PUTNEY TOWN SCHOOL DISTRICT
FY20 Program Expenditures recommended to Transition Board per Act 146

Account	Description	FY18 Budget	FY18 Actual	FY19 Budget	Informational FY20	\$ Diff	% Chg
001.0910.51.3100.212.000.5	HRA	0	1,140	2,057	2,057	0	0%
001.0910.51.3100.220.000.5	FICA	1,568	1,438	1,608	1,656	48	3%
001.0910.51.3100.232.000.5	VT ST RETIRE	0	820	841	841	0	0%
001.0910.51.3100.270.000.5	WORKERS COMP	0	1,255	1,286	1,459	173	13%
001.0910.51.3100.280.000.5	DENTAL	0	282	849	849	0	0%
001.0910.51.3100.291.000.5	LIFE	0	36	32	38	6	19%
001.0910.51.3100.293.000.5	DISABILITY	0	117	120	124	4	3%
001.0910.51.3100.330.000.5	FARM TO SCHOOL CS	2,000	2,000	2,500	2,500	0	0%
001.0910.51.3100.610.000.5	GARDEN EXPENSES	2,000	0	2,000	1,500	-500	-25%
001.0910.51.3100.610.001.5	FARM TO SCHOOL SUPPLIES	0	2,674	0	0	0	0%
001.0910.51.3100.612.449.5	FF & V FOOD	11,558	0	0	0	0	0%
001.0910.51.3100.800.000.5	FOOD SERVICE SUBSIDY	45,500	35,178	46,000	38,000	-8,000	-17%
Func: FOOD SERVICE OPERATIONS - 3100		83,126	77,030	86,759	81,500	-5,259	-6%
FOOD SERVICE - 0910		83,126	77,030	86,759	81,500	-5,259	-6%
Total Operating Expenses:		3,303,760	3,262,886	3,261,078	3,403,070	141,992	4.4%

Three Prior Years Comparison-format provided by AOE

District: **Putney**
County: **Windham**

T161
Windham Sou 10,220

Property dollar equivalent yield FY19 budget
10,666

Property dollar equivalent yield FY20 bud
1.00

Homestead tax rate per \$10,666 of spending per equalized pupil

Hypothetical as of 1/3/19, premerger, estimated Equ.pupils

12,380
13,104 Income dollar equivalent yield per 2.0% of household income

Expenditures		FY2017	FY2018	FY2019	FY2020	\$Diff	%Diff	ref.#
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$3,752,734	\$3,303,760	\$3,261,078	\$3,403,070	141,992	4.4%	1.
2.	plus Sum of separately warned articles passed at tow	-	-	-	-			2.
4.	Locally adopted or warned budget	\$3,752,734	\$3,303,760	\$3,261,078	\$3,403,070	141,992	4.4%	4.
6.	plus Prior year deficit repayment of deficit	-	-	-	-			6.
7.	Total Budget	\$3,752,734	\$3,303,760	\$3,261,078	\$3,403,070	141,992	4.4%	7.
Revenues								
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$640,112	\$290,223	\$217,500	\$207,361	-10,139	-4.7%	10.
14.	Education Spending	\$3,112,622	\$3,013,537	\$3,043,578	\$3,195,709	152,131	5.0%	14.
15.	Equalized Pupils	182.82	174.40	173.10	180.02	7	4.0%	15.
16.	Education Spending per Equalized Pupil	\$ 17,026	\$ 17,279	\$ 17,583	\$ 17,752	169	1.0%	16.
17.	minus Less ALL net eligible construction costs (or P&I)	\$ -	\$ -	\$ -	\$ -	0		17.
18.	minus Less share of SpEd costs in excess of \$50,000 fi	\$ -	\$ -	\$ -	\$ -			18.
25.	Excess spending threshold	\$ 17,076	\$ 17,386	\$ 17,816	\$ 17,816	0	0.0%	25.
26.	plus Excess Spending per Equalized Pupil over threshold (if any +	\$ -	\$ -	\$ -	\$ -	0		26.
27.	Per pupil figure used for calculating District Equalize	\$ 17,026	\$ 17,279	\$ 17,583	\$ 17,752	169	1.0%	27.
28.	District spending adjustment (minimum of 100%)	175.504%	170.073%	172.043%	166.431%	0	-3.3%	28.
		based on yield \$9.70	based yield \$10,160	based yield \$10,220	based yield \$10,666	-318	-3.2%	

Prorating the local tax rate

29.	Anticipated district equalized homestead tax rate (prorated by line 30) [(\$17,751.57 ÷ (\$10,666.00 / \$1.000)]	\$ 1.755	\$ 1.701	\$ 1.720	\$ 1.664	-0.0561	-3.3%	29.
30.	Percent of Putney equalized pupils not in a union school district	71.23%	70.41%	71.63%	71.63%	0.0%	0.0%	30.
31.	Portion of district eq homestead rate to be assessed by town (71.63% x \$1.66)	\$1.250	\$1.198	\$1.232	\$1.192	-0.040	-3.3%	31.
32.	Common Level of Appraisal (CLA)	101.24%	103.60%	103.00%	99.70%	-3.3%	-3.2%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.1921 / 99.70%)	\$1.235	\$1.156	\$1.196	\$1.196	-0.001	-0.1%	33.

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the

34.	Anticipated income cap percent (to be prorated by line 30) [(\$17,751.57 ÷ \$13,104) x 2.00%]	3.13%	2.88%	2.84%	2.71%	-0.1%	-4.6%	34.
35.	Portion of district income cap percent applied by State (71.63% x 2.71%)	2.23%	2.03%	2.03%	1.94%	-0.1%	-4.4%	35.
35a.	BUHS Equalized Tax Rate	\$ 1.788	\$ 1.708	\$ 1.707	\$ 1.722	1.5%	0.9%	35a.
36.	Percent of equalized pupils at Brattleboro UHSD #6	28.77%	29.59%	28.37%	28.37%	0.0%	0.0%	36.
37.	BUHS Portion of district equalized homestead rate to be assessed by town	\$0.514	\$0.505	\$0.484	\$0.489	\$ 0.004	0.9%	37.
38.	PreK-12 Combined Total estimated homestead equalized school tax rate	\$1.765	\$1.703	\$1.717	\$1.681	\$(0.036)	-2.1%	38.
39.	PreK-12 Combined Total estimated homestead CLA adjusted school tax rate	\$1.743	\$1.644	\$1.667	\$1.686	\$ 0.019	1.1%	39.

- Following current statute, the Tax Commissioner recommended a property yield of \$10,666 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,104 for a base income percent of 2.0% and a non-residential tax rate of \$1.580. **New and updated data will likely change the proposed property and the income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.